

FISCAL NOTE

Bill #: SB0311

Title: Limit fuel tax refund to agricultural use

Primary

Sponsor: Arnie Mohl

Status: As amended

Sponsor signature	Date	Dave Lewis, Budget Director	Date
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Fiscal Summary

	<u>FY2000 Difference</u>	<u>FY2001 Difference</u>
Expenditures:	\$56,250	0
Revenue:		
State Special Revenue	\$82,866	\$82,866
Net Impact on General Fund Balance:	0	0

<u>Yes</u>	<u>No</u>		<u>Yes</u>	<u>No</u>	
	x	Significant Local Gov. Impact		x	Technical Concerns
	x	Included in the Executive Budget		x	Significant Long-Term Impacts

Fiscal Analysis

ASSUMPTIONS:

1. For purposes of CI-75, the incremental cost for the Secretary of State's Office (SoS) Voter Information Packet (VIP) is \$12,390 plus county distribution costs of \$43,860 for a total of \$56,250. The SoS is to receive a general fund appropriation of this amount and, if the vote is successful, Department of Transportation will reimburse the general fund from the state special revenue approved by this issue. A statewide, non-general election has a base cost of \$690,000 for the counties and \$46,987 for the state for total general fund of \$736,987. Per 1-2-112, MCA, county costs must be funded by the Legislature.
2. Except for the new exclusions, refunds for FY 2000 and FY 2001 will not vary materially from FY 1998.
3. Because 98.8% (9,107 agriculture, mining, government, railroad, and logging refunds / 9,219 total refunds) of the requests in FY 1998 would not be impacted, this bill will not result in a decrease of staffing for refund processing.

(continued)

4. This bill does not affect refunds of credit balances allowed by the International Fuel Tax Agreement (IFTA).
5. This bill does not affect tax credits or refunds of credit balances resulting from erroneous tax payments.
6. This bill will eliminate refunds for off-road commercial activity with the exceptions of agriculture, logging, mining, government and railroads.

FISCAL IMPACT:

	FY2000 <u>Difference</u>	FY2001 <u>Difference</u>
Department of Transportation		
<u>Expenditures:</u>	0	0
<u>Funding:</u>	0	0
<u>Revenues:</u>		
State Special Revenue (02)	\$82,866	\$82,866
Secretary of State		
<u>Expenditures:</u>		
Operating Expenses	12,390	
Transfers (to counties)	<u>43,860</u>	
TOTAL	\$56,250	
<u>Funding:</u>		
General Fund (01)	\$56,250	
<u>Net Impact to Fund Balance (Revenue minus Expenditure):</u>		
State Special Revenue (02)	\$26,616	\$82,866